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**CONGREGATIONAL ST. JOHN THE  
BAPTIST CHURCH – PROJECT STAYFREE**

Financial Report

Year Ended June 30, 2009

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2/17/10

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## ACCOUNTANTS' REPORT

To the Board of Directors  
Congregational St. John the Baptist Church – Project Stayfree  
Marksville, Louisiana

We have compiled the accompanying statement of financial position of Congregational St. John the Baptist Church – Project Stayfree (a nonprofit organization), as of June 30, 2009, and the related statements of activities and cash flows for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Congregational St. John the Baptist Church – Project Stayfree's financial position, and results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matter.

We are not independent with respect to Congregational St. John the Baptist Church – Project Stayfree.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Marksville, Louisiana  
December 11, 2009

## **FINANCIAL STATEMENTS**

CONGREGATIONAL ST. JOHN THE BAPTIST CHURCH -PROJECT STAYFREE  
Marksville, Louisiana

Statement of Financial Position  
June 30, 2009

ASSETS

Current assets:

Cash and cash equivalents	\$ 6,874
Due from other governments	<u>2,743</u>

Total assets	<u>\$ 9,617</u>
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LIABILITIES AND NET ASSETS

Current liabilities:

Accounts payable	<u>\$ 1,157</u>
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Net Assets:

Unrestricted net assets	<u>8,460</u>
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Total liabilities and net assets	<u>\$ 9,617</u>
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See Accountants' Report.

CONGREGATIONAL ST. JOHN THE BAPTIST CHURCH -PROJECT STAYFREE  
Marksville, Louisiana

Statement of Activities  
For the year Ended June 30, 2009

Support and revenue:

Revenue -

State of LA - DHHR	\$ 59,085
Interest revenue	<u>32</u>
Total support and revenue	<u>59,117</u>

Expenses:

Salaries	38,248
Taxes - Payroll	4,038
Mileage Reimbursement	1,310
Bank Service Charge	31
Copier Maintenance	2,197
Legal and Professional	3,180
Meal & Entertainment	45
Office Supplies	75
Postage	94
Professional Development	514
Supplies	1,689
Telephone	2,388
Utilities	<u>1,200</u>
Total expenses	<u>55,009</u>

Change in net assets	4,108
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Net assets, beginning of year	<u>4,352</u>
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Net assets, end of year	<u>\$ 8,460</u>
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See Accountants' Report.

CONGREGATIONAL ST. JOHN THE BAPTIST CHURCH -PROJECT STAYFREE  
Marksville, Louisiana

Statement of Cash Flows  
For the year Ended June 30, 2009

Cash flows provided for operating activities:	
Change in net assets	\$ 4,108
Adjustments to reconcile change in net assets to net cash provided for operating activities -	
Increase in due from other governments	(2,743)
Increase in accounts payable	<u>1,157</u>
Total adjustments	<u>(1,586)</u>
 Net cash provided by operating activities	 2,522
 Cash and cash equivalents, beginning of year	 <u>4,353</u>
 Cash and cash equivalents, end of year	 <u>\$ 6,874</u>

See Accountants' Report.